

Expedited Bill No. 43-14
Concerning: Parking Lot Districts – Tax
Exemption
Revised: 11-25-14 Draft No. 4
Introduced: September 23, 2014
Enacted: November 25, 2014
Executive: _____
Effective: _____
Sunset Date: July 1, 2015
Ch. _____, Laws of Mont. Co. _____

COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

By: Councilmembers Floreen and Berliner

AN EXPEDITED ACT to:

- (1) allow certain property owners to apply for an exemption from certain parking lot district taxes during a certain time period, notwithstanding certain requirements of law; and
- (2) generally amend the law governing parking lot districts.

By amending

Montgomery County Code
Chapter 60, Silver Spring, Bethesda, Wheaton and Montgomery Hills Parking Lot
Districts
Section 60-14, Application for exemption; determination

Boldface	<i>Heading or defined term.</i>
<u>Underlining</u>	<i>Added to existing law by original bill.</i>
[Single boldface brackets]	<i>Deleted from existing law by original bill.</i>
<u>Double underlining</u>	<i>Added by amendment.</i>
[[Double boldface brackets]]	<i>Deleted from existing law or the bill by amendment.</i>
* * *	<i>Existing law unaffected by bill.</i>

The County Council for Montgomery County, Maryland approves the following Act:

1 **Sec. 1. Section 60-14 is amended as follows:**


2 **60-14. Application for exemption; determination.**

3 (a) Any property owner or lessee in any district may apply, in the
4 following manner, for an exemption from the special taxes prescribed
5 in this Chapter. On or before April 1 of the application year, the
6 owner or lessee must file with the Department of Transportation an
7 application in the form and containing information the Department
8 requires to determine whether the Department should grant an
9 exemption. Notwithstanding the preceding sentence, an owner or
10 lessee may file an application for an exemption under this Section no
11 later than [[December 31, 2014]] February 28, 2015, for the tax year
12 beginning on July 1, 2014, and, if the Department finds that the
13 property is eligible for an exemption, the Department must direct the
14 Department of Finance to refund any parking lot district tax paid for
15 that property in tax year 2014 without interest. If the Department
16 grants an exemption for a particular property, the exemption continues
17 for each successive year unless there is a change in the number of
18 parking spaces or in the floor area, number of employees, or any other
19 factor governing the number of automobile parking spaces required to
20 qualify for continued exemption. The property owner or lessee
21 promptly must notify the Department of any change in qualifying
22 factors. The Department may, no more than once in any 12 month
23 period, require any lessee or owner of exempt property to file an
24 information return to determine whether the property meets the
25 requirements for exemption. The exemption ends if the lessee or
26 owner does not file the information return.

27 * * *

Sec. 2. Expedited Effective Date; Expiration. The Council declares that this legislation is necessary for the immediate protection of the public interest. This Act takes effect when it becomes law and expires on July 1, 2015.

Approved:



Craig L. Rice, President, County Council

11/25/14

Date

Approved:

Isiah Leggett, County Executive

Date

This is a correct copy of Council action.

Linda M. Lauer, Clerk of the Council

Date